proceeds of confiscated opium ⅓rd should be paid to the capturer and ⅔rds to the Chief of the place where the opium was seized. This is still done where the Chief or his servants have taken part in the capture. The same practice appears to have existed in Rádhanpur, and it is evidently good policy, and should be permitted in all the Native States. On this principle confiscated opium may be dealt with as follows :—

(*a*) The Chief should send the capture to the Political Agent or depôt with a list of rewards awarded. The opium should be taken into stock and dealt with under Rules 53 and 54 of the Rules under the Opium Act. A separate account should be kept of confiscated opium. When it is issued from the depôt, the sale-proceeds should be adjusted thus: the amount of the pass-fee (if any) should be credited to Government; the rewards should be paid to the captors, and the balance should be given to the Chief.

(*b*) If the confiscated opium is of inferior quality and is issued at a lower rate, the pass-fee (if any) may be reduced from the full pass-fee in the same proportion by which the price is reduced below the full price.

(*c*) If the opium is destroyed as unfit for use, the reward for seizing it need not be large, and should be paid from a fine to be taken from the smuggler.

(*d*) When the opium is of quality equal to that in the depôt, the rewards not exceeding ⅓rd of the value may be paid by Government at once. (G. R. No. 3620 dated 10th July 1879.)

7. Confiscated opium seized in any part of His Highness the Gáekwár's territories, if it cannot be dealt with on the spot, should be transported through British territory under the ordinary procedure prescribed by the rules under the Opium Act. (G. R. No. 3018, dated 7th June 1879).

VIII.—SMUGGLING.

1. The Commissioner of Customs, Opium and Abkári should from time to time report to Government how the opium revenue is progressing, and if from any information received by him he is led to believe that smuggling is increasing, or is materially interfering with the public revenue, he should at once bring the matter to the notice of Government and suggest such means as appear to him most calculated to put a stop to the contraband traffic in the drug. His Excellency the Governor in Council would in the meantime impress upon all officers in British districts where opium is largely consumed, and also on all political officers in frontier districts the necessity for the keenest attention to this subject. They should direct their most zealous and energetic efforts to the suppression of opium smuggling and the detection and punishment of the smugglers. On the interest taken by them in the matter and on the vigilant supervision exercised by them over

their subordinates the success of the measures already adopted must in great measure depend. Government feel convinced that their officers will efficiently discharge their duties in this respect, but deem it necessary to add that should any officer fail to devote due attention to this important branch of his work severe notice will be taken of his remissness. (G. R. No. 3786, dated 21st July 1880.)

2. The Commissioners of Police, N.D., C.D., S.D., and in Sind should impress upon all Superintendents of Police within their Divisions that the suppression of opium smuggling is one of the most important duties of the Police and that Government will visit with extreme displeasure any want of zeal in this respect. (G. R. No. 1424, dated 3rd March 1882.)

3. His Excellency the Governor in Council must insist that the prevention of contraband trade in opium should receive careful and constant attention from Revenue officers. Encouragement should not be given to petty prosecutions, but it must be remembered that smuggling may be carried on by the introduction of numerous small parcels as profitably as by large importations and with less risk. (G. R. No. 6220, dated 15th September 1887.)

4. Whenever any important seizure of contraband opium is made, general publicity should be given among the Police and Magistrates to the method of smuggling adopted in the case. (G. I., F. & C., No. 668, dated 27th April 1882; *vide* G. R. No. 3366, dated 22nd May 1882.)

5. The law regulating the import of opium is drafted on the same lines as all other customs laws regulating the import of dutiable articles, *i. e.*, the importation, in any quantity, without payment of duty is absolutely prohibited. Opium-smuggling is now chiefly carried on over the railways, and it is not at all desirable to relax the provisions of the law as regards railway traffic. The Police officer posted to Bhusával should be a discreet and intelligent officer, and he should be instructed not to prosecute cases in which *bonâ-fide* passengers by railway passing through Bhusával are found with not more than two tolas of opium in their possession. An opium shop might at the same time be established close to the Bhusával Railway Station, and notices posted at all the Railway stations in Central India and Rájputána and in all the carriages travelling on all the railway lines in Central India and Rájputána warning travellers against carrying untaxed opium into British territory (G. Rs. Nos. 2047, dated 7th March 1884, and 2710, dated 29th idem.)

6. There is no legal claim on the part of a Railway Administration as against Government in respect of freight on opium which has been transported over their line in contravention of the provisions of the Opium Act and has been seized and confiscated in consequence. The provisions of the Railway Act, 1890, in no way repeal or alter those of the Opium Act, 1878. By the latter Act opium transported without a license is liable to be seized and confis-

cated, and a Railway Company can have no right to such opium as against Government or to detain the same. Their claim under the Railway Act is against the owner or consignee or, under Section 55 (3), against any other goods belonging to the same owner or consignee as may be in, or thereafter come into, their possession, and Government does not by enforcing the provisions of the Opium Act in any way assume or incur the liabilities of the consignees or owners under the Railway Act. In cases, however, where the offender is not known and the Railway Company or their servants have contributed to the discovery of the contraband opium, His Excellency the Governor in Council is willing that as a matter of equity and good policy the Collector in passing orders under Section 12 of the Opium Act should allow the Company, out of the proceeds of the opium, the highest charge they would have been entitled to make, in addition to any individual rewards that may be warranted by the circumstances. When neither the Company nor their servants have had any share in the detection, there would seem to be no good reason for allowing anything beyond perhaps the freight charged on the declaration. (G. R. No. 4682, dated 29th June 1893.)

7. All District Collectors and Deputy Commissioners should be informed that although any opium, however small the quantity, on which pass fee has not been paid, or which has not been exempted by competent authority, becomes, strictly speaking, contraband on being brought into British territory, it is nevertheless undesirable that persons entering British districts from Foreign territory and bringing with them small quantities of opium for immediate personal use should be prosecuted unless the quantity so brought exceeds two tolas in weight, or unless there is reason to suppose that advantage is being taken of the concession to defraud the revenue. No prosecution should in any case be instituted in respect of quantities of opium below the limit of two tolas, for possession of which no license is required, unless there is clear evidence that the opium is otherwise contraband. (G. R. No. 8776, dated 29th November 1893.)

8. With a view to reduce the work involved to local officers in reporting cases of opium-smuggling, the following tabular statement is prescribed for adoption :—

1	2	3	4		5	6	7
Name of District.	Name and residence of accused.	Quantity of smuggled opium seized.	Province or Foreign State or village (if known) whence the opium was brought.		Supposed destination of the opium.	Whether brought by railway or road.	Designation of convicting Magistrate, date of conviction; punishment inflicted and rewards paid, with any remarks which the local authorities desire to offer.
			(a) As stated by accused.	(b) As shown by the evidence.			

Petty cases of opium-smuggling in which convictions have been recorded should be reported half-yearly to the Government of India in the Finance and Commerce Department in the form of the above statement.

Important cases (*i.e.* those in which the quantity of opium seized exceeds 40 lbs. in weight, or in which any new information regarding organized and systematic smuggling is disclosed) should be submitted in the prescribed tabular form without delay, together with such special report as the circumstances may call for, for the information of the Government of India. (G. I., F. & C., No. 2712, dated 23rd May 1887; *vide* G. R No. 3989, dated 1st July 1887; and G. I., F. & C., No. 5953, dated 30th December 1890; *vide* G. R. No. 447, dated 19th January 1891.)

9. The Commissioner of Customs, Opium and A'bkári in submitting reports regarding important cases of opium-smuggling should send a complete copy of the proceedings in each case for transmission to the Government of India. (G. R. No. 5121, dated 2nd August 1882.)

10. The statements of petty cases of opium-smuggling should be forwarded by Magistrates of Districts and Political Officers to the Commissioner of Customs, Salt, Opium and A'bkári within a fortnight from the date of the expiry of the half-year. The returns when received in the Commissioner's office should there be compiled into a general statement for the Presidency inclusive of Sind, which should be submitted to Government within one month from the date of the expiry of the period to which it relates. (G. R. No. 3730, dated 9th May 1884).

11. In cases of opium-smuggling the Commissioner of Opium should use every endeavour to obtain and record information as to the place whence the opium was brought and its destination. This information will be useful to the Commissioner in devising means and taking measures for the prevention of smuggling. (G. R. No. 411, dated 17th January 1891.)

12. Information in regard to all important cases of opium-smuggling which may be detected and tried in the Native States in the Bombay Presidency should be furnished to the Government of India in the same way as cases of smuggling in British territory are reported. (G. I., F. & C., No. 3744, dated 14th September 1882; *vide* G. R. No. 7194, dated 16th October 1882.)

13. The statements of opium-smuggling cases called for by the Government of India are evidently intended by that Government to be a record of all petty cases of opium-smuggling occurring in this Presidency, whether detected and tried in Native States or in British territory. (G. R. No. 5012, dated 21st June 1884.)